ABSTRAK

Nisa Fajriyani. NPM 434334032020094. **"Pengaruh Penerapan SAK EMKM Terhadap Kualitas Laporan Keuangan Studi Kasus UMKM Banaj Beauty Care Sami"** dibimbing oleh Bapak Robbi Saepul Rahman, S.Pd.,MM.

Penelitian ini bertujuan untuk mengetahui dan menganalisis bagaimana pengaruh variabel X yaitu penerapan SAK EMKM terhadap variabel Y yaitu kualitas laporan keuangan Banaj Beauty Care Sami.

Dalam penelitian ini penulis menggunakan metode kuantitatif dengan pendekatan metode deskriptif dan metode verifikatif (koefisien korelasi, regresi linear sederhana, koefisien determinasi). Dalam operasionalnya digunakan bantuan excel dan software SPSS. Sampel penelitian ini berjumlah 32 orang.

Berdasarkan hasil penelitian pada Banaj Beauty Care Sami hasil penelitian menunjukan bahwa terdapat pengaruh yang kuat antara penerapan sak emkm dengan kualitas laporan keuangan. Terbukti dengan hasil koefisien korelasi sebesar 0,775 diketahui koefisien regresi X sebesar sebesar 0.553 menyatakan bahwa setiap penambahan 1% nilai Penerapan SAK EMKM maka nilai Kualitas Laporan Keuangan bertambah sebesar 0.553. Hasil pengujian data koefisien detrminasi, nilai korelasi/hubungan (R) yaitu sebesar 0.775 dari output tersebut diperoleh koefisien determinasi (R Square) sebesar 0.601 artinya pengaruh variabel dependen (Penerapan SAK EMKM) terhadap variabel Independen (Kualitas Laporan Keuangan) adalah sebesar 60,1%.

Kata Kunci: Penerapan SAK EMKM, Kualitas Laporan Keuangan, Usaha Kecil dan Menengah.

ABSTRACT

Nisa Fajriyani. NPM 434334032020094. **"The Influence of EMKM SAK Implementation on the Quality of Financial Reports Case Study of MSME Banaj Beauty Care Sami"** *supervised by Mr. Robbi Saepul Rahman, S.Pd., MM.*

This study aims to find out and analyze how the influence of variable X, namely the application of SAK EMKM on variable Y, namely the quality of Banaj Beauty Care Sami's financial reports.

In this study the authors used quantitative methods with descriptive method approaches and verification methods (correlation coefficient, simple linear regression, coefficient of determination). In its operation, Excel and SPSS software are used. The sample of this study amounted to 32 people.

Based on the results of research on Banaj Beauty Care Sami, the results of the study show that there is a strong influence between the application of emkm insurance and the quality of financial reports. Evidenced by the results of a correlation coefficient of 0.775, it is known that the regression coefficient X is equal to 0.553 stating that for every 1% addition in the value of EMKM SAK Application, the Quality of Financial Statements increases by 0.553. The results of testing the data coefficient of determination, the value of the correlation/relationship (R) is equal to 0.775. From the output, the coefficient of determination (R Square) is 0.601, meaning that the effect of the dependent variable (Implementation of SAK EMKM) on the Independent variable (Quality of Financial Statements) is 60.1 %.

Keywords: Application of SAK EMKM, Quality of Financial Statements, Small and Medium Enterprises.